APPENDIX XIII.

CHAPTER VII—ARTICLE 129.

Account Rules for Land Acquisition Officers.

1. After all preliminaries in respect to estimate, etc., that may be required under departmental rules in force for the time being have been duly carried out, the land will be taken up under the Land Acquisition Regulation either by the Deputy Commissioner or by some special officer who is placed at the disposal of the Public Works Department, and invested with the powers of a Deputy Commissioner under the Regulation; the procedure differs in the two cases.

PROCEDURE OF SPECIAL OFFICERS APPOINTED UNDER THE REGULATION.

2. Officers who are specially employed for this work being invested with the powers of a Deputy Commissioner under the Regulation and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed for Public Works disbursers in Volume II. The following procedure shall be observed by such officers.

3. When an award is made under section 11 of the Regulation, the officers shall have a statement prepared in Form 54 showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Comptroller. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award and should himself enter the total of column 6 of the statement in words both in the original and the copy. A subsidiary statement in Form 55 giving particulars regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Comptroller as soon as possible. If the subsidiary statement is not complete on the day that the award is made, the necessary entries in column 7 of statement will be made in the Comptroller's Office on receipt of the statement in Form 55.

4. In cases where an award has been made by a Court under section 26 of the Regulation, a second award statement should be prepared in Form 56 by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Comptroller. On receipt of this statement, the Comptroller will proceed to check the entries in columns 1 to 4 with the original award by the officer.

5. Any change in the apportionment of the officer's award made by a Court under section 30 of the Regulation should also similarly be communicated to the Comptroller for the necessary corrections in the award statement, and if, under section 31 (3) of the Regulation, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

6. In giving notice of the award under section 12 (2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representative when the award was made, the officer shall require them to appear personally or by representatives, by a certain date, to receive payment of the compensation awarded to them intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in Form 60. The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the Land Acquisition Officers' accounts, the amounts deposited in the treasury will at once be charged off as public works expenditure.

When the payees ultimately claim payment of sums placed on deposit, the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should as far as possible arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the award, such representative, must show legal authority for receiving the compensation on behalf of his principal.

NOTE—In the case of petty payments if the payees do not appear on the day fixed for payment and do not apply for a reference to the Civil Court under section 18, the Government may by special order permit the officer to issue notices to them informing them that if they do not attend by a certain date the compensation awarded to them will be remitted by money order, the amount of the money order fee being deducted. The following rules must be observed in making such payments by money order:—

(i) No sums exceeding Rs. 50 in each separate case may be paid by money order.

(ii) No compensation due on account of land which is owned jointly by the proprietors of a village or sub-division of a village may be paid by money order.

(iii) In each money order so issued, the purpose of the remittance should be briefly stated in the acknowledgment portion thereof in continuation of the printed entry "Received the sum specified above on .....", sufficient space being left below the manuscript entry thus made for the signature or thumb impression of the payee.

On receipt of the money order acknowledgment duly signed by the payee it should be attached to the usual receipt in Form 57 in which the full amount of the compensation and the deduction made therefrom on account of the money order fee should be clearly shown. The receipt will then be disposed of in the usual way. The Account Department will accept such voucher with money order acknowledgment as a valid receipt for the full amount entered therein.

(iv) For the words "paid in my presence $\frac{\text{by cash,}}{\text{by Pass order}}$ in Form 57 the words "paid by money order" shall be substituted.

The Comptroller will accept in the case of compensation paid by the money order, a receipt for the amount entered in the award statement less the amount of the money order fee as a valid receipt for the full amount entered in the award statement.

7. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in Form 57 containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 3. In cases where payments are made to a number of persons under a single award, an Acquittance roll in Form 58 may be substituted for separate receipts in Form 57.

8. In cases where the parties make a reference to Civil Courts the compensation amount awarded shall be remitted to Courts.

Such payments into Courts should be made by means of Pass orders in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Courts' Deposits. The Pass orders should be accompanied with receipts, in triplicate, in Form 59, dully filled up, of which one will be retained by the Court for record, the second will be presented at the treasury, and the third will be returned duly signed to the Land Acquisition Officer for his information. The amounts deposited in the Court will be charged off as expenditure in the Public Works Accounts of the Land Acquisition Officer and the

ultimate payments to the persons interested under the award shall be arranged for by the Court under the rules for the payment of Judicial Deposits.

9. When a Court has awarded any compensation in excess of the officer's award the further payment due, as entered in column 6 of the award statement in Form 56, should be made into the Court by means of a Pass order and the procedure described in the preceding paragraph should be followed, Form 59 being used with the necessary changes to give full particulars of the order of the Court.

10. The Government may authorise any particular Land Acquisition Officer to make all or any of his payments by Pass orders, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury.

PAYMENTS UNDER THE REGULATION AFTER THE SPECIAL OFFICER IS RELIEVED OF HIS SPECIAL DUTIES.

11. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Deputy Commissioner who will observe the same procedure as if the reference to the Civil Courts had been made by himself, as prescribed in paragraphs 8 and 9 above.

PROCEDURE OF DEPUTY COMMISSIONER OR OTHER CIVIL OFFICER NOT SPECIALLY EMPLOYED FOR LAND ACQUISITION.

12. When the land is taken up by the Deputy Commissioner or other Civil Officer not specially employed for the work, such Deputy Commissioner or Civil Officer is not a Public Works disburser, but draws money for payment due under his award from the treasury as in the case of officers of Civil Department and not by means of Pass orders. Such Deputy Commissioner or Civil Officer shall as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form 54 or 56 or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Comptroller in the manner prescribed in paragraphs 3 and 4. Additions and alterations in the award statement should also be communicated to the Comptroller as prescribed in paragraph 5, and a subsidiary statement in Form 55 should, if necessary, be furnished as laid down in paragraph 3. The procedure laid down in paragraph 6 should also be observed by such Deputy Commissioner or Civil Officer.

13. In making the payments due under the award, the Deputy Commissioner shall take from each person to whom payment is made a receipt in Form 57, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payments to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in paragraph 7. These receipts will be Treasury Officers' vouchers for payments and shall be forwarded by him with the monthly accounts to the Comptroller. For payments into Civil Courts the procedure laid down in paragraphs 8 and 9 should be observed.

14. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Deputy Commissioner, or other officer assessing compensation. The Deputy Commissioner may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form 57, and make it payable at the treasury to the payee, altering the words "Paid in my presence $\frac{\text{in cash}}{\text{by pass order}}$" to "Pay"; or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Comptroller, in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

Audit by account Officers.

15. Whether the payment is made by a special officer or by the Deputy Commissioner (or other Civil Officer), the audit of the Comptroller shall consist in seeing that every payment is supported by receipt in Form 57, 58, 59, or 60 and that the amount paid on such receipt is the amount payable under the award as shown in the statement of which he will have received copies under the preceding orders. The Comptroller will also note in the last column of Form 54 the date on which possession is taken, as reported to him by the Executive Engineer or other officer.

16. The Comptroller will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms 54 and 56) and as he receives the reports of possession, he will fill in the entries in column 10 of the statement in Form 54.

17. When the land is acquired for, and the cost is debitable to, any department other than the Public Works Department, the procedure will also be the same.

PROCEDURE WHEN NO MONEY COMPENSATION IS PAID.

18. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue, as provided in section 31 (3) of the Regulation, and the land is acquired for Government purposes, no adjustment of the value of land given in exchange will be required, unless it is separately purchased by Government. If however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange, and the capitalised value of the abatement of Land Revenue should be charged against advances of funds (paragraph 20) made by that body.

INVESTMENT OF COMPENSATION MONEY DEPOSITED IN COURT.

19. Investments under sections 32 and 33 of the Regulation of money deposited in court should be arranged for in the case of purchase of Government securities, in communication between the Court and the Comptroller and purchases of land should be effected under the Court's orders through the Deputy Commissioner. The Comptroller will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

AUDIT ADJUSTMENT AND RECOVERY OF PAYMENTS ON BEHALF OF BODIES FINANCIALLY INDEPENDENT OF GOVERNMENT.

20. In any case in which land is acquired for a Municipality or other body financially independent of Government, the Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for Government. If the Government issue such an order, the Deputy Commissioner or other officer who makes payments on account of the land acquired shall draw funds from the treasury and make payments in the manner laid down in these rules, using the forms prescribed, and shall render his accounts to the Comptroller. The Municipality or other body will pay the estimated cost of the

compensation to the credit of Government in advance* on such dates and in such instalments as the Government may direct, further payment to Government being required as soon as the Comptroller reports that the payments made exceed the amount received in advance. The Comptroller will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received from the Municipality or other body.

21. The following additional rules and instructions issued, for the guidance of Acquisition officers, in G. O. No. R. 632-92—L. R. 56-22-1, dated 25th July 1922 are extracted below:—

1. Orders sanctioning an acquisition for any department of Government or Local body or company should be considered sufficient authority for payment of all ordinary charges incurred in connection with the acquisition, including the cost of defence in a civil court, in cases where a reference is made to such court. The previous sanction of Government or the consent of the Local body or company thereto is not necessary.

2. When land is acquired for a Local body or a company the money value awarded for the land acquired or the value of the Government land, if any, given in exchange therefor and other incidental charges will be charged against the Local body or company on whose behalf the land is acquired.

3. When the acquisition of land is made on behalf of a Local body or company, the Government may direct that the assessment shall continue to be paid by the Local body or company or direct the payment of a lumpsum in commutation of the liability to pay the assessment.

4. When the acquisition is made on behalf of any Department of Government, the assessment of the land will ordinarily be written off, unless Government orders otherwise.

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*These sums should be credited in the treasury accounts to a special deposit head under Civil Deposits (which head will be opened as occasion arises) "Deposits for work done for public bodies or individuals." All charges should be supported by the vouchers prescribed in this annexure, unless these cannot be furnished at once, in which case the Comptroller will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the treasury for credit to the special deposit head; any balance of the sum originally credited, which is not claimed at the expiration of a year from date of the award, will be paid into a Civil Court by the officer in accordance with Rule 8 *supra*.

Provided however that when land is acquired for productive works, such as railways, irrigation works etc., or when unoccupied land is taken up for such works, the capitalised value of the abatement of revenue of such land equal to 25 years' assessment shall be charged to the department concerned and included in the estimates for such works.

5. The capitalized value of assessment payable by a Local body or company or by any department of Government and also the value of Government land given in exchange for that acquired on behalf of a Local body or company should be credited to Government under "Land Revenue" and "Sale proceeds of Government lands" respectively.

6. (a) The payment of compensation should be made at the time of the declaration of the award, as a rule, as under Section 34 of the Regulation, interest at 6 per cent is payable, on the amount of compensation for the interval between the date of taking possession of the land and the date of payment. The land acquisition officer should therefore take timely steps for obtaining the necessary funds before the date on which the payment becomes due.

(b) When land is to be acquired on behalf of a company a sum sufficient to cover the cost of acquisition and other incidental expenses should be required to be deposited immediately after Government sanction to the acquisition of the land is obtained, before any further proceedings are taken, so that there may be no delay in the payment of compensation to the party after award is made.

(c) The officer shall, immediately after making an award, tender payment of compensation to such of the persons entitled thereto as are then present either personally or by their representatives to whom notice and date of award of payment should be duly served.

(d) To those who are not so present, a fresh notice should at once be sent through the Amildar or the Deputy Amildar of the Taluk or Sub-Taluk in which they reside, intimating the fact that an award has been made and that unless the amount awarded is claimed by the party either personally or through a duly authorised agent within a time to be specified, the money will be placed in deposit and will bear no interest.

(e) If the parties do not demand payment within the time specified and do not apply for a reference to the Court under Section 18 of the Regulation, the compensation money shall be placed in revenue deposit and dealt with under the rules relating to Revenue deposits. The Treasury receipt in Form 60 should immediately be sent to the Comptroller. If the parties declining to accept payment desire a reference to the

Court or if any other contingencies mentioned in Sections 30 and 31 (2) of the Regulation has happened, the compensation money should be deposited in the Civil Court. The Court receipt in Form 59 should be forwarded to the Comptroller.